DECISION OF THE EUROPEAN PARLIAMENT

of 13 April 1989

granting discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its appropriations for the 1987 financial year

(89/500/EEC)

THE EUROPEAN PARLIAMENT,

— having regard to the Treaty establishing the European Economic Community, and in particular Article 206b thereof,

— having regard to the revenue and expenditure accounts of the European Foundation for the Improvement of Living and Working Conditions for the 1987 financial year and the report of the Court of Auditors on these accounts (Doc. C 2-343/89),

— having regard to the Council Decision of 13 March 1989,

— having regard to the report of the Committee on Budgetary Control (Doc. A 2-21/89),

1. Notes the following figures for the accounts of the European Foundation for the Improvement of Living and Working Conditions:

1987 Financial year	*ECU*
Revenue	5 407 014,23
1. Subsidy from the Commission	5 264 068,46
2. Bank interest	95 660,74
3. Other	47 285,03
Expenditure	
1. Final budget appropriations	5 575 000,00
2. Commitments	5 431 109,98
3. Unused appropriations (1—2)	143 890,02
4. Payments	3 837 565,07
5. Carry-overs from 1986 to 1987	1 746 509,88
6. Payments against appropriations carried over	1 606 541,68
7. Appropriations carried over and cancelled (5—6)	139 968,20
8. Carry-overs from 1987 to 1988	1 593 544,91
9. Cancellations (1—4—8)	143 890,02

2. Regards — in view of its general and unconditional authority, enshrined in the Treaties, to subject all Community budget expenditure to political scrutiny — the Council Decision of 13 March 1989 as a recommendation to grant discharge to the Administrative Board of the Foundation; directs the Commission to submit proposals amending the rules governing discharge for the Foundation with a view to ensuring that the legal position of the European Parliament as defined under the treaties is respected;

3. Will tolerate no further delay in submitting a revised version of the Foundation's Financial Provisions once the Financial Regulation applicable to the general budget has been adopted;

4. Advises the Administration of the Foundation, in line with the observations of the Court of Auditors in its report on the 1987 accounts, to use updated exchange rates in its accounts and to take the necessary steps to open an ecu account at its bankers;

5. Criticizes the fact that the assessment of the degree to which the Community institutions and potential user groups are familiar with the Foundation and its activities, requested in the decision of 13 April 1988, has not been submitted and expects this assessment to be forwarded immediately;

6. Grants discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, on the basis of the report of the Court of Auditors, in respect of the accounts for the 1987 financial year;

7. Instructs its President to communicate this Decision to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, the Council, the Commission and the Court of Auditors and to arrange for its publication in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 13 April 1989.

The Secretary-General
Enrico VINCI

The President
Lord PLUMB